

IN THE SPECIFICATION

Please replace the paragraph beginning at page 9, line 20, with the following rewritten paragraph:

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The magnetic layer employed in the embodiment comprises crystal grains of ordered phase alloy having an $L1_0$ structure, and mainly including a magnetic metal element and noble metal element and further including at least least one additive element dissolved in crystal grains. The $L1_0$ (CuAu-I type) structure referred to as a crystal structure in which a face-centered tetragonal lattice (fct) is constructed such that the $\{001\}$ plane is occupied by a magnetic element, and the $\{002\}$ plane is occupied by a noble metal element (alternatively, the $\{002\}$ plane is occupied by a magnetic element, and the $\{001\}$ plane is occupied by a noble metal element). By the way, the $L1_0$ structure is one of the crystal structures of binary alloy, so that a ternary or higher alloy in which an additive element is dissolved may be inapplicable to the definition of the $L1_0$ structure in a strict sense. However, as long as a sublattice including two types of elements, i.e. a magnetic element and a noble metal element, which are main components, is made into the $L1_0$ structure, the crystal structure is assumed to be the $L1_0$ structure in the present invention. By the way, the entire magnetic layer needs not to form the $L1_0$ structure completely. Namely, it suffices if the magnetic layer includes an ordered phase (the phase having the $L1_0$ structure) at a volume ratio of 1:1 or more relative to the disordered phase.